

REPORT BY THE  
AUDITOR GENERAL  
OF CALIFORNIA

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**THE STATE'S GENERAL FUND  
HAS NOT RECOVERED OVER \$2 MILLION  
IN COSTS INCURRED TO ADMINISTER  
FEDERAL PROGRAMS**

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REPORT BY THE  
OFFICE OF THE AUDITOR GENERAL  
TO THE  
JOINT LEGISLATIVE AUDIT COMMITTEE

F-406

THE STATE'S GENERAL FUND HAS NOT  
RECOVERED OVER \$2 MILLION IN COSTS  
INCURRED TO ADMINISTER FEDERAL PROGRAMS

OCTOBER 1984



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October 16, 1984

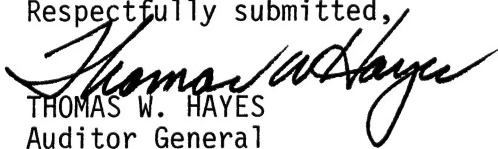
F-406

Honorable Art Agnos, Chairman  
Members, Joint Legislative  
Audit Committee  
State Capitol, Room 3151  
Sacramento, California 95814

Dear Mr. Chairman and Members:

The Office of the Auditor General presents its report on the General Fund's loss of over \$2 million for the State's cost of administering federal programs.

Respectfully submitted,

  
THOMAS W. HAYES  
Auditor General

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## SUMMARY

Some state agencies are not collecting and transferring to the General Fund federal reimbursements for state costs incurred in administering federal programs. When agencies do not transfer reimbursements to the General Fund, agencies may inappropriately use the reimbursements for their own operations. Because agencies have not collected or transferred federal reimbursements, the State's General Fund lost over \$2.2 million during fiscal years 1981-82, 1982-83, and 1983-84.

State agencies are required by law to seek reimbursement from the federal government for the costs of administering federal programs. Some costs, such as the State's cost of providing central support services to agencies that administer federal programs, are shared proportionately by these agencies. The Department of Finance (department) determines the total cost of providing central services to these agencies and allocates a share of the costs to each agency through the Statewide Cost Allocation Plan (SWCAP). The SWCAP reimbursement is the amount that state agencies are required to remit to the General Fund.

For fiscal years 1981-82 through 1983-84, the department allocated central service costs incurred in administering federal programs to 71 state agencies. We reviewed 22 of these state agencies and found that agencies have not properly calculated, collected, and transferred SWCAP reimbursements to the General Fund. In addition, the department has not complied with the California Government Code that requires the department to transfer SWCAP reimbursements to the General Fund when state agencies fail to make such transfers. The department has also not followed up on agencies that fail to comply with regulations pertaining to the collection of SWCAP reimbursements. Finally, the department's monitoring of the collection of SWCAP reimbursements may be hampered by a lack of information because the department no longer requires state agencies to report SWCAP reimbursements on their year-end financial statements.

Because the agencies failed to calculate, collect, and transfer SWCAP reimbursements properly, and because of the department's failure to monitor collection of SWCAP reimbursements, three agencies have collected incorrect SWCAP reimbursements, and three agencies have not collected SWCAP reimbursements at all. One agency negotiated its own rates for SWCAP reimbursements. In addition, nine agencies that collected SWCAP reimbursements have not transferred the reimbursements to the General Fund promptly as required. In total, state agencies failed to collect or transfer SWCAP reimbursements of approximately \$2.2 million. The General Fund lost approximately \$500,000 in potential interest earnings because agencies failed to collect these SWCAP reimbursements from the federal government or because they did not collect the reimbursements promptly. The General Fund may have lost an additional \$625,000 in potential interest earnings because agencies did not properly transfer reimbursements to the General Fund.

#### Recommendations

The Department of Finance should issue clear and specific instructions for calculating, collecting, and transferring to the General Fund SWCAP reimbursements. The department should also transfer to the General Fund all SWCAP reimbursements that agencies have failed to transfer as required. The department should also establish follow-up procedures to ensure that state agencies comply with regulations pertaining to the collection of SWCAP reimbursements. Finally, the department should reestablish the requirement that agencies submit Report 13, "Report of Expenditures of Federal Funds," at the end of the fiscal year.

## INTRODUCTION

Fourteen executive state agencies and the Office of the Auditor General provide various support services to other state agencies. These entities, called "central service agencies," provide services such as financial, personnel, and legal support. The State Controller, for example, pays the State's bills and issues warrants for the State's payroll; the State Personnel Board assists agencies in finding, selecting, retaining, and developing employees. If the State did not provide these support services centrally, the state agencies would have to provide them as part of their own operations. All agencies not funded by the State's General Fund must reimburse the General Fund for services provided to them by the central service agencies. Table 1 shows the state entities providing central services to agencies that administer federal programs.

TABLE 1

**STATE ENTITIES PROVIDING CENTRAL SERVICES  
TO AGENCIES THAT ADMINISTER FEDERAL PROGRAMS**

Department of Finance	Secretary of Health and Welfare
Department of Justice	Secretary of Resources
Department of Personnel Administration	Secretary of State and Consumer Services
Health Benefit Annuitants	Secretary of Youth and Adult Corrections
Office of Administrative Law	State Board of Control
Office of the Auditor General	State Controller
Secretary of Business, Transportation and Housing	State Personnel Board
	State Treasurer

State policy requires the State to seek reimbursement from the federal government for a portion of the costs that the State incurs in administering federal programs. All agencies administering federal programs are to seek federal reimbursement for their own costs of administering the programs. Agencies are also to seek reimbursement for the costs of the central services associated with these federal programs. Section 13332.01 of the California Government Code authorizes the Department of Finance to allocate to each agency the agency's fair share of federally allowed central service costs. Agencies pay for these costs by transferring federal reimbursements to the General Fund.

In administering a federal program, a state agency receives federal reimbursement for two kinds of costs: "direct costs" and "indirect costs." Direct costs are costs that can clearly be identified with a specific program. For example, under a federal program, money distributed to low-income persons to heat their homes is a direct cost. Indirect costs, however, cannot as easily be assigned to a specific program. For example, the administrative costs for personnel, supplies, and equipment that an agency uses to distribute federal funds are indirect costs that the agency calculates as a percentage of the federal grant. The agency incorporates these indirect costs into an Indirect Cost Rate Proposal, which the agency submits to the federal government each year after approval by the Department of Finance. The federal government uses an agency's Indirect Cost Rate Proposal to calculate the reimbursement to the agency for the indirect costs of administering federal programs.



Because the State's central service agencies provide some of the activities necessary to administer a federal program, the State requires agencies that administer federal programs to reimburse the General Fund for the costs of the central services. The Department of Finance determines the total costs of the central services provided to agencies that administer federal programs and then allocates to each agency its share of the costs. This plan for allocating to each agency a share of the State's costs for central services is called the Statewide Cost Allocation Plan (SWCAP), and the amount that agencies must remit to the General Fund is called the "SWCAP reimbursement." Agencies must include the SWCAP reimbursement in their Indirect Cost Rate Proposals.

Individual agencies recover SWCAP reimbursements from the federal government and must transfer the SWCAP reimbursements from agency funds to the General Fund promptly in accordance with Section 13332.02 of the California Government Code. This section of the code also requires the Department of Finance to transfer the SWCAP reimbursements from the agencies' funds to the General Fund if agencies fail to transfer the SWCAP reimbursements.

#### SCOPE AND METHODOLOGY

In this audit, we examined the State's procedures for obtaining federal reimbursement for the costs of central services provided to agencies that administer federal programs. We also examined the methods

that the Department of Finance uses for monitoring the collection of SWCAP reimbursements. Our review covers the period from July 1, 1981, to June 30, 1984.

To determine how the department monitors the collection of SWCAP reimbursements, we reviewed pertinent directives, manuals, and statutes, and we interviewed department personnel. To evaluate the department's monitoring procedures, we visited 22 of the 71 state agencies to which the department allocated SWCAP costs for fiscal years 1981-82, 1982-83, and 1983-84. We interviewed personnel of the 22 agencies and reviewed accounting records and documents such as Indirect Cost Rate Proposals, State Controller documents and records, and reports submitted to the federal government. We determined if these 22 agencies' Indirect Cost Rate Proposals were approved by the department, if the agencies charged and collected SWCAP reimbursements for the federal programs that they administer, and if the agencies transferred SWCAP reimbursements to the General Fund promptly.

To estimate the additional interest that the State could have earned on SWCAP reimbursements that were not collected or that were not transferred or transferred promptly to the General Fund, we used interest rates based on the earnings of the State's Pooled Money Investment Account. These rates were approximately 12 percent for fiscal year 1981-82, 10.5 percent for fiscal year 1982-83, and 10 percent for fiscal year 1983-84. Our estimates of lost SWCAP reimbursements and lost interest earnings apply only to the 22 agencies we reviewed. We did not

estimate losses that may have resulted from the failure to collect or transfer SWCAP reimbursements by other state agencies that administered federal programs during the three fiscal years covered by this report. Additionally, we did not determine the propriety of the federal expenditures that these agencies reported.

limited because it no longer requires agencies to report these collections in their financial statements at the end of the year.

Agencies Have Not Properly  
Calculated, Collected, and  
Transferred Statewide Cost  
Allocation Plan Reimbursements

Sixteen of the 22 agencies we visited exhibited problems in determining the correct method of calculating, collecting, or transferring SWCAP reimbursements. As a result, we estimate that the General Fund lost approximately \$2.2 million in uncollected or untransferred SWCAP reimbursements during the three fiscal years beginning July 1, 1981.

Some agencies are transferring incorrect amounts of SWCAP reimbursements to the General Fund. For example, instead of calculating SWCAP reimbursements according to the rate specified in its Indirect Cost Rate Proposal, each quarter the Department of Rehabilitation transfers an amount equal to the estimated SWCAP reimbursements stated in the Governor's Budget. However, the amount stated in the Governor's Budget is only an estimate used for budgeting and, therefore, should not be used for calculating SWCAP reimbursements. We estimate that if the Department of Rehabilitation had used the correct rate, its transfer of reimbursements would have been \$242,271 and \$750,904 higher for fiscal years 1981-82 and 1982-83, respectively, than the amounts shown in the Governor's Budget.

Personnel at the Department of Rehabilitation and at other agencies we visited stated that they do not understand the correct method of calculating, collecting, and transferring SWCAP reimbursements because they lack specific written procedures from the Department of Finance. The department refers to Management Memo 80-36, issued on November 25, 1980, in its correspondence with state agencies regarding SWCAP reimbursements. This management memo directed agencies to transfer to the unappropriated balance of the General Fund all SWCAP reimbursements collected from the federal government. The memo further specified that these collections were not for the agencies' use. The memo included three attachments that provide (1) general instructions on calculating and transferring SWCAP reimbursements, (2) illustrative calculations for determining SWCAP reimbursements, and (3) a sample format of the document used to transfer SWCAP reimbursements to the General Fund. However, Management Memo 80-36 expired on November 24, 1981, and the department has not reissued it.

Personnel at the Department of Finance stated that they were developing new procedures, but those new procedures were not available for our review. The department currently maintains a "Model Indirect Cost Rate Proposal," which includes instructions for calculating and collecting SWCAP reimbursements. However, the department uses the model for training purposes only and does not distribute the model to state agencies.

### The State Has Lost Interest Income

From November 1, 1981, to March 31, 1983, we estimate that the State lost interest earnings of approximately \$500,000 because nine of the state agencies we visited did not request SWCAP reimbursements promptly or at all. In addition, the General Fund may have lost \$625,000 because agencies failed to transfer the reimbursements to the General Fund properly. When agencies do not transfer reimbursements to the General Fund, agencies may inappropriately use the reimbursements for their own operations.

Two of the state agencies we visited delayed requesting SWCAP reimbursements from the federal government for over a year. For example, for fiscal years 1981-82 and 1982-83, the Department of Social Services delayed requesting SWCAP reimbursements for as long as 18 months after the reimbursements were available. Because the Department of Social Services failed to collect the SWCAP reimbursements promptly, the General Fund lost potential interest earnings of \$279,000 for the period involved.

Moreover, three state agencies did not collect SWCAP reimbursements from the federal government. For example, the Department of Housing and Community Development failed to collect any SWCAP reimbursements for the federal programs it administers. Consequently, the State lost \$72,252 in SWCAP reimbursements during the three fiscal years covered by our review. The General Fund lost \$6,630 in potential interest earnings on these uncollected SWCAP reimbursements.

When a state agency fails to transfer SWCAP reimbursements, the Department of Finance is required by California Government Code Section 13332.02 to transfer the SWCAP reimbursements from the agency's funds to the General Fund. In its reviews of agencies' indirect costs, as disclosed in agencies' federal financial reports, the department has identified agencies that were delinquent in collecting and transferring SWCAP reimbursements. However, we could find no evidence that the Director of Finance had taken action to transfer to the General Fund the SWCAP reimbursements that agencies had not remitted properly.

The Department of Finance Lacks  
Adequate Follow-up Procedures

The department does not follow up on state agencies that do not submit Indirect Cost Rate Proposals for department approval or that do not comply with the Indirect Cost Rate Proposals that the department has approved. Further, the department no longer requires state agencies to report in their year-end financial statements their expenditures for administering federal programs. As a result of these conditions, the State has lost SWCAP reimbursements, and the department lacks sufficient information to monitor federal reimbursements to state agencies.

Section 8753.2 of the State Administrative Manual requires each state agency receiving federal funds to submit an Indirect Cost Rate Proposal to the department for review. Agencies must receive authorization from the department before submitting the Indirect Cost Rate Proposal to the federal government for approval. The Indirect Cost

Rate Proposals are to be filed with the appropriate federal agency six months before the start of each fiscal year. The Indirect Cost Rate Proposal should include the SWCAP reimbursement and the other indirect costs used to calculate an "indirect cost rate" for the agency's administration of federal programs. Except where restricted or prohibited by law, agencies should then charge indirect costs to their federal programs based on their approved Indirect Cost Rate Proposal.

Of the 22 agencies we visited, 7 agencies had not submitted all the required Indirect Cost Rate Proposals to the department for approval. For example, the Department of Housing and Community Development did not submit an Indirect Cost Rate Proposal to the Department of Finance for fiscal years 1981-82, 1982-83, and 1983-84. As a consequence, the Department of Housing and Community Development could not charge the federal government \$72,252 in SWCAP reimbursements for administering federal programs during those three fiscal years.

In addition to the agencies that have not submitted Indirect Cost Rate Proposals, three agencies did not charge the federal government the indirect cost rate approved in their Indirect Cost Rate Proposals. For instance, the Department of Aging negotiated indirect cost rates with federal agencies for each of its federal grants without regard to the rate approved in its Indirect Cost Rate Proposal. In fiscal year 1982-83, the Department of Aging negotiated three different indirect cost rates, each substantially lower than the rate approved in its Indirect Cost Rate Proposal. The U.S. Department of Health and Human Services'



publication OASC-10 states that an indirect cost rate established by one federal agency will be accepted by other federal agencies that have active programs at the same state agency unless the recovery of indirect costs is restricted or prohibited by law. Thus, the Department of Aging did not need to negotiate different indirect cost rates with different federal agencies.

Additionally, we found that the Department of Aging has established its own policy for charging indirect costs to federal programs, a procedure that conflicts with the State Administrative Manual. Section 8754 of the State Administrative Manual requires that a proportional share of the direct and indirect costs, both departmental and statewide, incurred in administering federal programs be recovered from the federal government. The Department of Aging, however, established a policy of recovering its own indirect costs before charging any SWCAP reimbursements. Because of this policy, the Department of Aging failed to collect \$23,000 in SWCAP reimbursements for fiscal years 1982-83 and 1983-84.

Finally, the lack of information on agency expenditures for administering federal programs hampers the department's ability to monitor and follow up on agency noncompliance with state regulations pertaining to SWCAP reimbursements. Section 7960 of the State Administrative Manual lists standard financial reports that state agencies should distribute to certain control agencies at the end of the year. Included in this list is Report 13, "Report of Expenditures of

Federal Funds." This report includes information such as federal grant amounts, direct costs of federal programs, and actual recoveries of indirect costs, which include SWCAP reimbursements. However, the Department of Finance Management Memo 83-29, dated July 8, 1983, deleted the requirement for submitting Report 13 at the end of the year. Consequently, the department does not have sufficient information to monitor federal reimbursements to state agencies.

### CONCLUSION

State agencies have not properly calculated, collected, and transferred SWCAP reimbursements. In addition, the Department of Finance has not complied with Section 13332.02 of the California Government Code, which requires the department to transfer SWCAP reimbursements to the General Fund when agencies fail to do so. Further, the department does not monitor or follow up on agencies that fail to comply with state regulations pertaining to Indirect Cost Rate Proposals.

As a result of these conditions, the General Fund lost approximately \$2.2 million in SWCAP reimbursements and \$500,000 in potential interest earnings because agencies did not request SWCAP reimbursements promptly or at all. In addition, the General Fund may have lost an additional \$625,000 because agencies failed to transfer the reimbursements to the General Fund properly. When agencies do not transfer reimbursements to

the General Fund, agencies may inappropriately use their reimbursements for their own operations. Finally, the department cannot monitor agencies' compliance with regulations governing SWCAP reimbursements because the department no longer requires state agencies to report the collection of these reimbursements in their year-end financial statements.

#### RECOMMENDATIONS

The Department of Finance should establish and issue to state agencies clear and specific procedures for calculating SWCAP reimbursements, collecting SWCAP reimbursements from federal agencies, and transferring SWCAP reimbursements to the General Fund. These procedures should include illustrative calculations for determining the SWCAP reimbursement and a sample of a document used to transfer SWCAP reimbursements to the General Fund. The department should update and clarify these procedures as necessary.

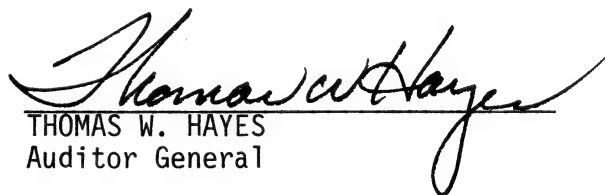
The department should also comply with Section 13332.02 of the California Government Code and transfer SWCAP reimbursements to the General Fund when agencies are delinquent in making these transfers.

To improve the monitoring of agencies' collection of SWCAP reimbursements, the department should establish follow-up

procedures to ensure that agencies submit their Indirect Cost Rate Proposals to the department for approval, as required by Section 8753.2 of the State Administrative Manual, before they submit the proposal to the federal government. Additionally, the department should implement procedures to ensure that agencies charging federal programs for SWCAP reimbursements use the indirect cost rate approved in their Indirect Cost Rate Proposals, except where restricted by law. Finally, the department should again require agencies to submit Report 13, "Report of Expenditures of Federal Funds," at the end of the fiscal year.

We conducted this audit under the authority vested in the Auditor General by Section 10500 et seq. of the California Government Code and according to generally accepted governmental auditing standards. We limited our review to those areas specified in the audit scope section of this report.

Respectfully submitted,

  
THOMAS W. HAYES  
Auditor General

Date: July 20, 1984

Staff: Sally Filliman, CPA, Audit Manager  
Romero Zamora  
Scott Allison  
Tracy Nicholl

We do not feel this option should be exercised arbitrarily or in haste. Circumstances change from one department to the next and from one year to the next. We feel it is important to work with each department and situation individually to determine when is the best time to transfer recoveries. When we determine that a department has not properly transferred SWCAP recoveries, we will certify to the Controller the amount to transfer. (1) \*

Your report states that the General Fund may have lost \$625,000 in potential interest earnings because agencies did not properly transfer collected reimbursements to the General Fund. Interest earned on money in the Federal Trust Fund is credited to the General Fund. Transfers of SWCAP recoveries do not alter General Fund interest earnings. (2)

This Section also allows departments to keep SWCAP recoveries when the department, the Department of Finance and the Legislature agree that it is in the best interests of the state to redirect these resources to other uses. (3)

#### RECOMMENDATION

"The department should also establish follow-up procedures to ensure that state agencies comply with regulations pertaining to the collection of SWCAP reimbursements."

#### RESPONSE

Members of my staff have examined our procedures for monitoring SWCAP recoveries and have made several changes. In addition, our Financial and Performance Audits unit will continue to examine SWCAP recoveries and transfers as a regular part in their audits. We will make more changes as resources become available.

#### RECOMMENDATION

"Finally, the department should reestablish the requirement that agencies submit Report 13, 'Report of Expenditures of Federal Funds', at the end of each year."


#### RESPONSE

You indicate our ability to monitor SWCAP recoveries is limited because we no longer require agencies to report those recoveries in their year-end financial statements. All SWCAP recoveries must be reported in the agencies' Budget Report (Report 6). However, we agree that repeating the information in Report 13 provides another valuable audit tool. We will take the necessary steps to reinstitute this report.

We share your concern that the State may not be recovering all SWCAP costs from the Federal government. Your report points out weak areas in the monitoring process which we will reexamine and strengthen.

If you wish to discuss SWCAP further, please contact Barry L. Rockwell at 445-4638.

\* The Auditor General's comments on specific points contained in the Department of Finance's response begin on page 19.

  
JESSE R. HUFF  
Director of Finance

# Memorandum

Date : SEP 27 1984

To : Thomas Hayes  
Auditor General  
Office of the Auditor General

From : Department of Finance  
DIRECTOR'S OFFICE

Subject: Statewide Cost Allocation Plan (SWCAP) Recoveries from Federal Funds

We have reviewed the draft of your report titled "The State's General Fund Has Not Recovered Over \$2 Million in Costs Incurred to Administer Federal Programs". Our comments on your recommendations and findings are presented below.

## RECOMMENDATION

"The Department of Finance should issue clear and specific instructions for calculating, collecting, and transferring to the General Fund (Statewide Cost Allocation Plan) SWCAP reimbursements."

## RESPONSE

As we discussed with your staff, we are preparing a major revision to the sections of the State Administrative Manual (SAM) that relate to SWCAP. This revision will clarify all procedures concerning SWCAP. Samples of SWCAP calculations and transfer requests will be included. We will also continue our annual SWCAP training seminars for all interested departments.

You indicate that departments need specific information on preparing Indirect Cost Rate Proposals (ICRP). We cannot provide this information. Each department must negotiate an ICRP that complies not only with State requirements but also the specific demands of that department's cognizant Federal agency. Each Federal agency has different requirements. It is the department's responsibility to obtain the necessary information for its particular ICRP from the appropriate Federal agency.

## RECOMMENDATION

"The department should also transfer to the General Fund all SWCAP reimbursements that agencies have failed to transfer as required."

## RESPONSE

Your report cites the California Government Code Section 13332.02 in several places. You say that according to this Section, the Department of Finance (DOF) must transfer SWCAP recoveries that agencies have failed to transfer. This Section actually states that DOF may have the Controller transfer recoveries if departments do not initiate transfers on a timely basis.

**AUDITOR GENERAL'S COMMENTS ON THE  
DEPARTMENT OF FINANCE'S RESPONSE**

- ① We agree that Government Code Section 13332.02 states that the Director of Finance may have the State Controller transfer recoveries if departments do not initiate transfers on a timely basis. We also agree that the situation should be assessed department by department. However, as stated in our report, 16 of the 22 agencies we visited exhibited problems in determining the correct method of calculating, collecting, or transferring SWCAP reimbursements during three fiscal years. We do not believe that the Department of Finance would be acting "arbitrarily or in haste" when transferring SWCAP reimbursements from at least some of those agencies, particularly those such as the Department of Housing and Community Development which lost federal reimbursements for three consecutive fiscal years.
- ② The monies were not deposited in the Federal Trust Fund where they would have earned the \$625,000 of interest for the General Fund. Instead, they were deposited in funds that normally retain the interest. Thus, the General Fund would not receive the interest earnings.
- ③ Section 1333.02, in part, reads as follows:

All funds recovered from the federal government to offset statewide indirect costs shall be transferred to the unappropriated surplus of the General Fund in a manner prescribed by the Department of Finance, unless expenditure of the funds is authorized by the Department of Finance. No authorization may become effective sooner than 30 days after notification in writing of the necessity therefor to the chairperson of the committee in each house which considers appropriations and the Chairperson of the Joint Legislative Budget Committee, or not sooner than whatever lesser time the Chairperson of the Joint Legislative Budget Committee, or his designee may in each instance determine....

For the 22 departments reviewed, we found no such authorization.

cc: Members of the Legislature  
Office of the Governor  
Office of the Lieutenant Governor  
State Controller  
Legislative Analyst  
Assembly Office of Research  
Senate Office of Research  
Assembly Majority/Minority Consultants  
Senate Majority/Minority Consultants  
Capitol Press Corps